

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

In re: POTTER, DEAN GORDON

§ Case No. 06-42425

§

§

§

Debtor(s)

**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 11 of the United States Bankruptcy Code was filed on 12/12/2006. The case was converted to one under Chapter 7 on 03/24/2016. The undersigned trustee was appointed on 03/24/2016.

2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.

3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized the gross receipts of \$ 1,209,885.54

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>0.00</u>
Administrative expenses	<u>42,486.86</u>
Bank service fees	<u>3,724.40</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of <sup>1</sup>	\$ <u>1,163,674.28</u>

The remaining funds are available for distribution.

<sup>1</sup>The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 07/15/2016 and the deadline for filing governmental claims was 09/20/2016. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$59,546.57. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$59,546.57, for a total compensation of \$59,546.57<sup>2</sup>. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$291.66 for total expenses of \$291.66<sup>2</sup>.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 06/21/2018

By: /s/ Sarah Little

Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

<sup>2</sup>If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Exhibit A

Page: 1

**Case No.:** 06-42425

**Case Name:** POTTER, DEAN GORDON

**Trustee Name:** (001770) Sarah Little

**Date Filed (f) or Converted (c):** 03/24/2016 (c)

**§ 341(a) Meeting Date:** 04/29/2016

**For Period Ending:** 06/21/2018

**Claims Bar Date:** 07/15/2016

1 Ref. #	2 Asset Description (Scheduled And Unscheduled (u) Property)	3 Petition/ Unscheduled Values	4 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	5 Property Formally Abandoned OA=\$554(a) abandon.	6 Sale/Funds Received by the Estate	7 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Commercial Real Estate at McHarry Ranch Road, Martinez, CA 94553 Entirety  Property is included in purchase/settlement agreement with Potter group. Order approving compromise docket 882, report of sale docket 888	638,400.00	175,000.00		826,000.00	FA
2	Residential real property at 100 Volz Court, Alamo, CA 94507  Appears this asset was sold March 2014, \$600,933.51 net proceeds deposited into Court registry (UST Motion to convert docket 765 page 4)	1,000,000.00	0.00		0.00	FA
3	Residential Real Property at 155 Edgewater, Rio Vista, CA 94571 Entirety  \$469,279.36 net proceeds deposited into court registry Jan/feb 14, (UST Motion to convert docket 765 page 4)	576,000.00	0.00		0.00	FA
4	Cash on person  Cash no longer in possession of Debtor	1,000.00	0.00		0.00	FA
5	Bank of America, Minden, NV  Bank balance as of date of filing in 2006, funds are not in account.	2,500.00	0.00		0.00	FA
6	Bank of the West, Benecia, CA shares in banks, savings and loan,  Account overdrawn. See docket # 797	1,000.00	0.00		0.00	FA
7	Gold Coin Account - CHF, Safe Deposit Account 80-5771226-03 Non-signatory account Migros Bank Seidengasse 12 Zurich  Liquidated pre-conversion. \$17,239.02 deposited in court registry. See docket # 797.	20,000.00	0.00		0.00	FA
8	Furniture consisting of dining room table, chairs, 2 couches, bedroom set, 3 rugs, and various lams, tables, pictures, and mirrors  See docket #797 for updated value of assets	7,000.00	0.00		0.00	FA
9	Compact disks at 100 Volz Court, Alama, CA, and 15, Edgewater, Rio Vista, CA	600.00	0.00		0.00	FA
10	Clothing at 100 Volz Court, Alama, CA, and 155 Edgewater, Rio	1,500.00	0.00		0.00	FA
11	jewelry brought for wife	2,000.00	0.00		0.00	FA
12	IRA Fiserv ISS & Co..  Liquidated pre-conversion. Funds deposited in court registry. See Final Report, docket # 797.	443,774.00	0.00		0.00	FA
13	UNICO Industrial Service Co. S Corporation  Entity still operating but doesn't hold any assets and only has a couple employees that do work at HAP. Included in offer to purchase by Randy and Michael Potter. Included in purchase/settlement agreement with Potter Group. Order approving compromise docket 882, report of sale docket 888	50,000.00	50,000.00		49,999.00	FA

Case 06-42425 Doc# 897 Filed: 07/23/18 Entered: 07/23/18 14:43:46 Page 3 of 18

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Exhibit A

Page: 2

**Case No.:** 06-42425

**Case Name:** POTTER, DEAN GORDON

**Trustee Name:** (001770) Sarah Little

**Date Filed (f) or Converted (c):** 03/24/2016 (c)

**§ 341(a) Meeting Date:** 04/29/2016

**For Period Ending:** 06/21/2018

**Claims Bar Date:** 07/15/2016

1 Asset Description (Scheduled And Unscheduled (u) Property)  Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
14 Non-Qualified Deferred Compensation Plan Itemize.  1019 statement says funds were disposed of preconfirmation but nothing about where the funds went. Email to Hinds 7/25 requesting more detail. IT appears from operating reports that in Month of August 2014, the money was deposited with registry, no court order related.	1,574,490.00	0.00		0.00	FA
15 Blackrock Factoring and unincorporated businesses. Itemize.  being resolved in global settlement with IRS and Potter group. Order approving compromise, docket 887, report of sale docket 888	100,000.00	200,000.00		224,000.00	FA
16 Historical Arsenal Park  property contaminated by Army and others use of industrial solvents. Tax basis in property such that any disposition results in sig. capital gain. Order authorizing abandonment, docket 887.	1,600,000.00	675,000.00	OA	0.00	FA
17 Genoa, NV Properties  From UST Motion to Convert Docket 765 \$81,267.99 was deposited into the Court Registry in February 2014. These are net proceeds from sale of 2468 Highlands Drive, Genoa NV. The transaction was not reflected in the MORs. Schedule B lists Genoa, NV Properties as a partnership or joint venture holding under Line Item 14.	120,000.00	0.00		0.00	FA
18 Claim for refund from IRS for the taxable year 1998.  Seized by the IRS. See docket #797	354,500.00	0.00		0.00	FA
19 Claim of Unico due from Fair Skys pursuant to an assignment of funds on an attempt for an early distribution from a nonqualified rights to setoff claims.  AP 07-04073 \$352,920.09 deposited into Court Registry in March 2008 - settlement proceeds	365,000.00	0.00		0.00	FA
20 Motorcycle  Liquidated pre-conversion, Deposited \$3,500 in court registry. See docket #797	5,500.00	0.00		0.00	FA
21 28 Foot Uniflite Boat  Liquidated pre-conversion. Deposited \$5,000 in court registry. See docket #797	12,000.00	0.00		0.00	FA
22 Trek Motor Home  Column 1 Petition value pulled from 1019 Statement filed as docket 797, page 8. Order approving sale docket 875, report of sale docket 876	5,000.00	15,000.00		10,000.00	FA
23 Deposit with court registry (u)  Deposit with court registry for liquidated assets. KNBK preparing motion for turnover. order docket 850, order sent to Fritz Quach on 9/26 Principal portion.	80,153.89	80,153.89		80,153.89	FA

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

Exhibit A

Page: 3

**Case No.:** 06-42425

**Case Name:** POTTER, DEAN GORDON

**Trustee Name:** (001770) Sarah Little

**Date Filed (f) or Converted (c):** 03/24/2016 (c)

**§ 341(a) Meeting Date:** 04/29/2016

**For Period Ending:** 06/21/2018

**Claims Bar Date:** 07/15/2016

1 Asset Description (Scheduled And Unscheduled (u) Property)  Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Formally Abandoned OA=§554(a) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
24 Potential malpractice claim against current attorney (Hinds) for not pursuing malpractice claim against prior attorney for not pursuing fraudulent conveyance (u) Attempted to pursue via objection to final fee app of Hinds, but court would not revisit previous approval of fees. Reviewed information provided by Hinds as to transfers and decided no real malpractice claim against Hinds.	Unknown	0.00		0.00	FA
25 Unico Services Inc. (u) Entity probably defunct, but it was included in offer from Randy Potter. Corp doesn't appear to have any value but Potter group purchase includes entity. giving nominal value as part of bigger settlement. Order approving compromise, docket 886, report of sale docket 887	Unknown	5,000.00		1.00	FA
26 DIP Bank account 3022 (u)	1,533.97	1,533.97		1,533.97	FA
27 VOID (u)	VOID	VOID	VOID	VOID	VOID
28 2013 State Tax Refund (u) 2013 Tax Refund-State of CA	0.00	18,197.68		18,197.68	FA
<b>28</b> Assets Totals (Excluding unknown values)	<b>\$6,961,951.86</b>	<b>\$1,219,885.54</b>		<b>\$1,209,885.54</b>	<b>\$0.00</b>

**Form 1**  
**Individual Estate Property Record and Report**  
**Asset Cases**

Exhibit A

Page: 4

**Case No.:** 06-42425

**Case Name:** POTTER, DEAN GORDON

**For Period Ending:** 06/21/2018

**Trustee Name:** (001770) Sarah Little

**Date Filed (f) or Converted (c):** 03/24/2016 (c)

**§ 341(a) Meeting Date:** 04/29/2016

**Claims Bar Date:** 07/15/2016

**Major Activities Affecting Case Closing:**

6/21/2018 fee app KNBKL filed, FTB amended claim submitting TFR  
6/18/2018 reviewed Crom fee app, waiting for KNBKL fee app, waiting for FTB to file amended POC  
5/22/18 Filed Report of Sale [Docket No. 888]  
3/15/18 Order on compromise entered today (Docket # 882)  
2/9/2018 Motion on compromise set for hearing (Docket # 877) 3/14/2018  
1/31/2018 Jennings returned signed settlement - EAN preparing motion to approve  
1/30/2018 Jennings (IRS) want to know if potters can pay all funds w/45days of approval. Potter group says yes, IRS should sign soon  
1/6/18 EAN email Jennings, still pending with sup.  
12/20/2017 All Potter group signed settlement, FTB Ok, IRS - Jennings submitted to Supervisor for approval, waiting to hear back.  
10/16/2017 Bailey at FTB returned revised draft last week, circulated to Alvin et al, waiting for signatures back from them or comments  
8/3/2017 close to finalizing settlement with IRS/FTB & Potter group. Potter group signed settlement, FTB has issues and is getting redline out  
7/21/17 Filed Report of Sale of motorhome Docket # 876  
4/25/17 Motion for Sale of Motorhome filed-docket #870, Order docket # 875  
4/20/17 Rec'd \$10000 check for motorhome. Nyberg working on Sale Motion  
3/28/17-email to Potter's attorney's rejecting offer to purchase motorhome for \$5000. Requested turnover of keys and location.  
3/15/17 Still working on settlement/sale of assets. Working on capital gain issues brought up by J. Crom.  
1/20/2017 IRS/Jennings okay with deal but wants money sooner and won't sign release. Forwarded letter to Alvin Thomas and asked Jennings to revise release language in paragraph 8 of settlement agreement.  
12/21/2016 Circulated settlement to Strickland (FTB) Jennings (IRS) Thomas (Potter Group) gave IRS and FTB to 1/13 to respond to settlement agreement. If they decline agreement, will move forward with sale of assets without settlement of prepetition bankruptcy claims. Received notice from IRS that estate tax returns filed by Potter as DIP are not correct and IRS made assessment. Tax situation very messy due to all DIP prepared returns during life of BK case. Jay Crom working through issues and we have not decided whether he should amend DIP returns or not.  
12/16/2016 Jennings responded he wants date for final payment accelerated.  
8/2/2016 Marguerite Strickland at FTB is considering whether FTB will sign off on deal where estate gets 1,200,000.  
7/27/2016 TFR date set out far because malpractice issue may need litigation and proposal by minority shareholders requires 1 year to pay funds.  
7/27/2016 727 extended for 60 days from today, Kuhner to prepare order, 2004 doc requests ordered and served on Randy Potter, Michael, Unico Industrial Building 98 LLC  
7/25/2016 Negotiating sale of Martinez property to Muir trust, waiting for offer, negotiating sale of HAP, Unico Services, Co (defunct) Unico Mechanical Services to Randy Potter. In progress, trying to tie in IRS in deal. Researching possible malpractice claim against attorney for estate (Hinds) for failure to pursue malpractice claim against prior attorneys for failure to recover fraud conveyance (assets sold/transferred to sons)  
7/14/16 Reviewed docket for amended schedules and Debtor's final report-Rule 1019 Statement. Updated asset disposition in chapter 11 case and current value of remaining assets.  
5/5/2016 Ch11 admin bar date set at 7/15/2016  
4/25/2016 case converted from chapter 11. Investigating what properties are still in estate and current values.

**Initial Projected Date Of Final Report (TFR):** 07/31/2018

**Current Projected Date Of Final Report (TFR):** 07/31/2018

06/21/2018

Date

/s/Sarah Little

Sarah Little

# Form 2

Exhibit B  
Page: 1

## Cash Receipts And Disbursements Record

**Case No.:** 06-42425 **Trustee Name:** Sarah Little (001770)  
**Case Name:** POTTER, DEAN GORDON **Bank Name:** Rabobank, N.A.  
**Taxpayer ID #:** \*\*-\*\*\*2416 **Account #:** \*\*\*\*\*5300 Checking  
**For Period Ending:** 06/21/2018 **Blanket Bond (per case limit):** \$64,276,124.00  
**Separate Bond (if applicable):** N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
05/24/16	{26}	D Gordon Potter	bank account *****3022 turnover of DIP account funds	1229-000	1,533.97		1,533.97
05/31/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	1,523.97
06/30/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	1,513.97
07/29/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	1,503.97
08/31/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	1,493.97
09/30/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		10.00	1,483.97
10/20/16	{23}	United States Treasury Kansas City, MO	Registry of the United States Bankruptcy Court for the Northern District of California. Principal	1229-000	77,335.09		78,819.06
10/20/16	{23}	United States Treasury Kansas City, MO	Registry of the United States Bankruptcy Court for the Northern District of California	1229-000	2,818.80		81,637.86
10/31/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		32.71	81,605.15
11/30/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		124.86	81,480.29
12/30/16		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		116.87	81,363.42
01/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		124.80	81,238.62
02/28/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		109.06	81,129.56
03/08/17	{28}	State of California Franchise Tax Board, PO Box 942840 Sacramento, CA 94240-0040	2013 tax year refund	1224-000	18,197.68		99,327.24
03/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		139.77	99,187.47
04/18/17	101	United States Treasury Internal Revenue Service Center Ogden, UT 84201	2016 Form 7004 Tax ID 26-6057748	2810-000		32,000.00	67,187.47
04/18/17	102	Franchise Tax Board P.O .Box 942867 Sacramento, CA 94267	2017 Form 541-ES Tax ID 26-6057748	2820-000		10,500.00	56,687.47
04/20/17	{22}	Randall G Potter c/o Alvin L. Thomas, GC Consulting Solutions, 3333 Allen Parkway, Ste 2601	Deposit for sale of Trek Motor home. Pending motion to approve sale	1129-000	10,000.00		66,687.47

Page Subtotals: \$109,885.54 \$43,198.07

Case: 06-42425 Doc# 897 Filed: 07/23/18 Entered: 07/23/18 14:43:46 Page 7 of

# Form 2

Exhibit B

Page: 2

## Cash Receipts And Disbursements Record

Case No.: 06-42425

Trustee Name:

Sarah Little (001770)

Case Name: POTTER, DEAN GORDON

Bank Name:

Rabobank, N.A.

Taxpayer ID #: \*\*-\*\*\*2416

Account #:

\*\*\*\*\*5300 Checking

For Period Ending: 06/21/2018

Blanket Bond (per case limit): \$64,276,124.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
		Houston, TX 77019					
04/28/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		132.43	66,555.04
05/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		105.29	66,449.75
06/30/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		95.57	66,354.18
07/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		92.25	66,261.93
08/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		104.84	66,157.09
09/29/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		91.98	66,065.11
10/24/17		United States Treasury Dept. of Treasury, Internal Revenue Service Center Ogden, UT 84201	refund for 12/2016 F 1041	2810-000		-13.14	66,078.25
10/31/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		101.36	65,976.89
11/30/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		94.89	65,882.00
12/29/17		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		91.60	65,790.40
01/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		104.09	65,686.31
02/28/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		88.18	65,598.13
03/30/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		94.35	65,503.78
04/30/18		Potter Group			50,000.00		115,503.78
	{13}		sale of interest in Unico Industrial Service Co. \$49,999.00	1129-000			115,503.78
	{25}		Sale of interest in Unico Services Inc. \$1.00	1229-000			115,503.78
04/30/18		Potter Group			1,050,000.00		1,165,503.78
	{1}		Sale of Martinez raw land. property sold subject to 1st deed of trust \$826,000.00	1110-000			1,165,503.78
	{15}		sale of interest in Blackrock Factoring	1129-000			1,165,503.78

Page Subtotals: \$1,100,000.00 \$1,183.69

Case: 06-42425 Doc# 897 Filed: 07/23/18 Entered: 07/23/18 14:43:46 Page 8 of 18



# Form 2

Exhibit B

Page: 3

## Cash Receipts And Disbursements Record

Case No.: 06-42425

Trustee Name: Sarah Little (001770)

Case Name: POTTER, DEAN GORDON

Bank Name: Rabobank, N.A.

Taxpayer ID #: \*\*-\*\*\*2416

Account #: \*\*\*\*\*5300 Checking

For Period Ending: 06/21/2018

Blanket Bond (per case limit): \$64,276,124.00

Separate Bond (if applicable): N/A

1	2	3	4		5	6	7
Trans. Date	Check or Ref. #	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposit \$	Disbursement \$	Account Balance
			\$224,000.00				
04/30/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		91.07	1,165,412.71
05/31/18		Rabobank, N.A.	Bank and Technology Services Fees	2600-000		1,738.43	1,163,674.28

<b>COLUMN TOTALS</b>	<b>1,209,885.54</b>	<b>46,211.26</b>	<b>\$1,163,674.28</b>
Less: Bank Transfers/CDs	0.00	0.00	
<b>Subtotal</b>	<b>1,209,885.54</b>	<b>46,211.26</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$1,209,885.54</b>	<b>\$46,211.26</b>	

## Form 2

Exhibit B  
Page: 4

### Cash Receipts And Disbursements Record

**Case No.:** 06-42425  
**Case Name:** POTTER, DEAN GORDON  
**Taxpayer ID #:** \*\*\_\*\*\*2416  
**For Period Ending:** 06/21/2018

**Trustee Name:** Sarah Little (001770)  
**Bank Name:** Rabobank, N.A.  
**Account #:** \*\*\*\*\*5300 Checking  
**Blanket Bond (per case limit):** \$64,276,124.00  
**Separate Bond (if applicable):** N/A

Net Receipts:	\$1,209,885.54
Plus Gross Adjustments:	\$0.00
Less Payments to Debtor:	\$0.00
Less Other Noncompensable Items:	\$0.00
Net Estate:	\$1,209,885.54

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCES
*****5300 Checking	\$1,209,885.54	\$46,211.26	\$1,163,674.28
	<b>\$1,209,885.54</b>	<b>\$46,211.26</b>	<b>\$1,163,674.28</b>

06/21/2018

Date

/s/Sarah Little

Sarah Little

# Exhibit C

## Claims Register

Case: 06-42425 DEAN GORDON POTTER

Claims Bar Date: 7/15/16 12:00

Claim #	Claimant Name	Claim Type/ Date Filed	Acct#/ Memo/Journal	Amount Filed/ Allowed	Paid to Date	Claim Balance
ACCT EXP	Bachecki, Crom and Co. LLP 400 OYSTER POINT BLVD. SUITE 106 SOUTH SAN FRANCISCO, CA 94080	Admin Ch. 7 06/16/18	app for comp docket 892	\$ 409.11 \$ 409.11	\$0.00	\$409.11
ACCT FEE	Bachecki, Crom and Co. LLP 400 OYSTER POINT BLVD. SUITE 106 SOUTH SAN FRANCISCO, CA 94080	Admin Ch. 7 06/16/18	app for comp docket 892	\$ 38,809.00 \$ 38,809.00	\$0.00	\$38,809.00
ADMIN TAX	Franchise Tax Board Franchise Tax Board P.O. Box 942867 Sacramento, CA 94267	Admin Ch. 7 04/18/17	Order authorizing first pmt 4/14/2017, docket 869 Motion to approve final admin tax pymt docket 889	\$ 36,556.00 \$ 36,556.00	\$10,500.00	\$26,056.00
ADMIN TAX	United States Treasury Dept. of Treasury Internal Revenue Service Center Ogden, UT 84201	Admin Ch. 7 04/18/17	Order authorizing first pmt 4/14/2017, docket 869 Motion to approve final admin tax pymt docket 889	\$ 44,766.00 \$ 44,766.00	\$31,986.86	\$12,779.14
ATTY - EXP	Kornfield, Nyberg, Bendes, Kuhner & Little PC 1970 Broadway, Suite 225 Oakland, CA 94612	Admin Ch. 7 05/21/18	See docket 893	\$ 276.70 \$ 276.70	\$0.00	\$276.70
ATTY - FEE	Kornfield, Nyberg, Bendes, Kuhner & Little PC 1970 Broadway, Suite 225 Oakland, CA 94612	Admin Ch. 7 05/21/18	see docket 893	\$ 49,422.50 \$ 49,422.50	\$0.00	\$49,422.50

## Exhibit C

### Claims Register

**Case: 06-42425 DEAN GORDON POTTER**

**Claims Bar Date: 7/15/16 12:00**

Claim #	Claimant Name	Claim Type/ Date Filed	Acct#/ Memo/Journal	Amount Filed/ Allowed	Paid to Date	Claim Balance
CH11 ADM ATTY	Hinds & Shankman, LLP 21257 Hawthorne Blvd., Second Floor Torrance, CA 90503	Admin Ch. 11 06/07/16	fee app order docket 859  10/09/2017 10:25:47 null	\$ 2,006.79 \$ 2,006.79	\$0.00	\$2,006.79
FEE	Sarah Little 2415 San Ramon Valley Blvd., Suite 4432 San Ramon, CA 94583	Admin Ch. 7 03/28/17		\$ 59,546.57 \$ 59,546.57	\$0.00	\$59,546.57
TE	Sarah Little 2415 San Ramon Valley Blvd., Suite 4432 San Ramon, CA 94583	Admin Ch. 7 06/20/18		\$ 291.66 \$ 291.66	\$0.00	\$291.66
1	Bank Of America, N.A.(USA) Attn: Mr.M-BK P.O. Box 53160 Phoenix, AZ 85072-3160	Unsecured 01/03/07		\$ 4,664.10 \$ 4,664.10	\$0.00	\$4,664.10
2	Kay Beeson 14000 Eel River Road Potter Valley, CA 94569	Secured 01/08/07		\$ 915,000.00 \$ 915,000.00	\$0.00	\$915,000.00
3	World Savings Bank, FSB P.O. Box 659558 San Antonio, TX 78265-9558	Secured 01/17/07		\$ 515,893.11 \$ 515,893.11	\$0.00	\$515,893.11

## Exhibit C

### Claims Register

**Case: 06-42425 DEAN GORDON POTTER**

**Claims Bar Date: 7/15/16 12:00**

Claim #	Claimant Name	Claim Type/ Date Filed	Acct#/ Memo/Journal	Amount Filed/ Allowed	Paid to Date	Claim Balance
4	World Savings Bank, FSB P.O. Box 659558 San Antonio, TX 78265-9558	Secured 01/17/07		\$ 378,918.21 \$ 378,918.21	\$0.00	\$378,918.21
5	Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952	Unsecured 03/05/07	Claim filed for \$0.00.	\$ 0.00 \$ 0.00	\$0.00	\$0.00
6	LVNV Funding LLC its successors and assigns as assignee of OSI Resurgent Capital Services PO Box 10587 Greenville, SC 29603-0587	Unsecured 03/28/07		\$ 133.88 \$ 133.88	\$0.00	\$133.88
7	Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952	Unsecured 05/11/07	Claim 7-1, 5/11/07 filed for unknown amount. Claim 7-2, 5/31/07 filed for estimated amount Claim amended by 9-1, filed 10/25/2007	\$ 1,194,343.39 \$ 0.00	\$0.00	\$0.00
8S	Internal Revenue ServiceSpecial Procedures Section 1301 Clay Street, Stop 1400S Oakland, CA 94612-5210	Secured 06/07/07	Claim amended by 8-2 filed 6/12/18	\$ 2,455,628.06 \$ 2,455,628.06	\$0.00	\$2,455,628.06

## Exhibit C

### Claims Register

**Case: 06-42425 DEAN GORDON POTTER**

**Claims Bar Date: 7/15/16 12:00**

Claim #	Claimant Name	Claim Type/ Date Filed	Acct#/ Memo/Journal	Amount Filed/ Allowed	Paid to Date	Claim Balance
8U	Internal Revenue Service Section 1301 Clay Street, Stop 1400S Oakland, CA 94612-5210	Unsecured 06/07/07	Claim 8-2 filed 6/12/2018, amends claim 8-1 General unsecured claim for pre-petition taxes.	\$ 305,616.00 \$ 305,616.00	\$0.00	\$305,616.00
8-2 Unsec Penal	Internal Revenue Service Section 1301 Clay Street, Stop 1400S Oakland, CA 94612-5210	Unsecured 06/07/07	Claim 8-2 filed 6/12/2018 General unsecured claim for pre-petition penalties Unsecured penalty claim subordinated to general unsecured claims per settlement agreement.	\$ 837,750.00 \$ 837,750.00	\$0.00	\$837,750.00
8-2P	Internal Revenue Service Section 1301 Clay Street, Stop 1400S Oakland, CA 94612-5210	Priority Unsecured 06/07/07	Claim 8-2 filed 6/12/18 amends 8-1	\$ 49,733.00 \$ 49,733.00	\$0.00	\$49,733.00
9-4 Unsec Penal	Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952	Unsecured 10/25/07	Claim 9-4, filed 6/19/18 general unsecured claim is only for penalties. Settlement agreement provides that penalty claims of FTB and IRS are to be subordinated to unsecured general non-penalty claims.	\$ 134,120.25 \$ 134,120.25	\$0.00	\$134,120.25

# Exhibit C

## Claims Register

Case: 06-42425 DEAN GORDON POTTER

Claims Bar Date: 7/15/16 12:00

Claim #	Claimant Name	Claim Type/ Date Filed	Acct#/ Memo/Journal	Amount Filed/ Allowed	Paid to Date	Claim Balance
9-4P	Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952	Priority Unsecured 03/12/14	Claim 9-1, filed 10/25/2007 amends claim 7-2 Claim 9-2, filed 3/5/2012 amends 9-1 Claim 9-3, filed 3/12/2014, amends 9-2 Claim 9-4, filed 6/19/2018, amends 9-3	\$ 22,805.59 \$ 22,805.59	\$0.00	\$22,805.59
10	Office of the United States Trustee 1301 Clay Street, Suite 690N Oakland, CA 94612	Admin Ch. 7 04/29/16		\$ 16,250.00 \$ 16,250.00	\$0.00	\$16,250.00
11	Hinds & Shankman, LLP 21257 Hawthorne Blvd., Second Floor Torrance, CA 90503	Admin Ch. 11 06/07/16	fee app order docket 859	\$ 40,644.38 \$ 37,142.40	\$0.00	\$37,142.40
Case Total:					\$42,486.86	\$5,863,252.07

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 06-42425

Case Name: DEAN GORDON POTTER

Trustee Name: Sarah Little

**Balance on hand:** \$ 1,163,674.28

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None					

Total to be paid to secured creditors: \$ 0.00Remaining balance: \$ 1,163,674.28

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - Sarah Little	59,546.57	0.00	59,546.57
Trustee, Expenses - Sarah Little	291.66	0.00	291.66
Attorney for Trustee Fees - Kornfield, Nyberg, Bendes, Kuhner & Little PC	49,422.50	0.00	49,422.50
Fees, United States Trustee	16,250.00	0.00	16,250.00
Income Taxes - Internal Revenue Service (post-petition) - United States Treasury	44,766.00	31,986.86	12,779.14
Other State or Local Taxes (post-petition) - Franchise Tax Board	36,556.00	10,500.00	26,056.00
Attorney for Trustee, Expenses - Kornfield, Nyberg, Bendes, Kuhner & Little PC	276.70	0.00	276.70
Accountant for Trustee Fees (Other Firm) - Bachecki, Crom and Co. LLP	38,809.00	0.00	38,809.00
Accountant for Trustee Expenses (Other Firm) - Bachecki, Crom and Co. LLP	409.11	0.00	409.11

Total to be paid for chapter 7 administrative expenses: \$ 203,840.68Remaining balance: \$ 959,833.60



Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Prior Chapter Attorney for Trustee/DIP Fees (Other Firm) - Hinds & Shankman, LLP	37,142.40	0.00	37,142.40
Prior Chapter Attorney for Trustee/DIP Expenses (Other Firm) - Hinds & Shankman, LLP	2,006.79	0.00	2,006.79

Total to be paid for prior chapter administrative expenses: \$ 39,149.19  
 Remaining balance: \$ 920,684.41

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$72,538.59 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
8-2P	Internal Revenue ServiceSpecial Procedures Section	49,733.00	0.00	49,733.00
9-4P	Franchise Tax Board	22,805.59	0.00	22,805.59

Total to be paid for priority claims: \$ 72,538.59  
 Remaining balance: \$ 848,145.82

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$310,413.98 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 100.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	Bank Of America, N.A.(USA) Attn: Mr.M-BK	4,664.10	0.00	4,664.10
6	LVNV Funding LLC its successors and assigns as assignee of OSI Resurgent Capital Services	133.88	0.00	133.88
8U	Internal Revenue ServiceSpecial Procedures Section	305,616.00	0.00	305,616.00

Total to be paid for timely general unsecured claims: \$ 310,413.98  
 Remaining balance: \$ 537,731.84

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for tardily filed general unsecured claims: \$ 0.00  
 Remaining balance: \$ 537,731.84

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$971,870.25 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 55.3 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
8-2 Unsec Penal	Internal Revenue ServiceSpecial Procedures Section	837,750.00	0.00	463,523.65
9-4 Unsec Penal	Franchise Tax Board	134,120.25	0.00	74,208.19

Total to be paid for subordinated claims: \$ 537,731.84  
 Remaining balance: \$ 0.00